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BUREAU OF THE CENSUS

17th
GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of State and Local Tax Revenue

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INTRODUCTION

Taxes collected by State and local governments in the United States totaled \$216.4 billion during the 12 months ended with March 1980. This was an increase in total taxes of \$14.4 billion, or 7.1 percent, in comparison with the year ending with March 1979. State taxes rose \$11.7 billion (9.6 percent) in this period and locally imposed taxes rose \$2.7 billion (3.4 percent). The following table is a summary by type of tax.

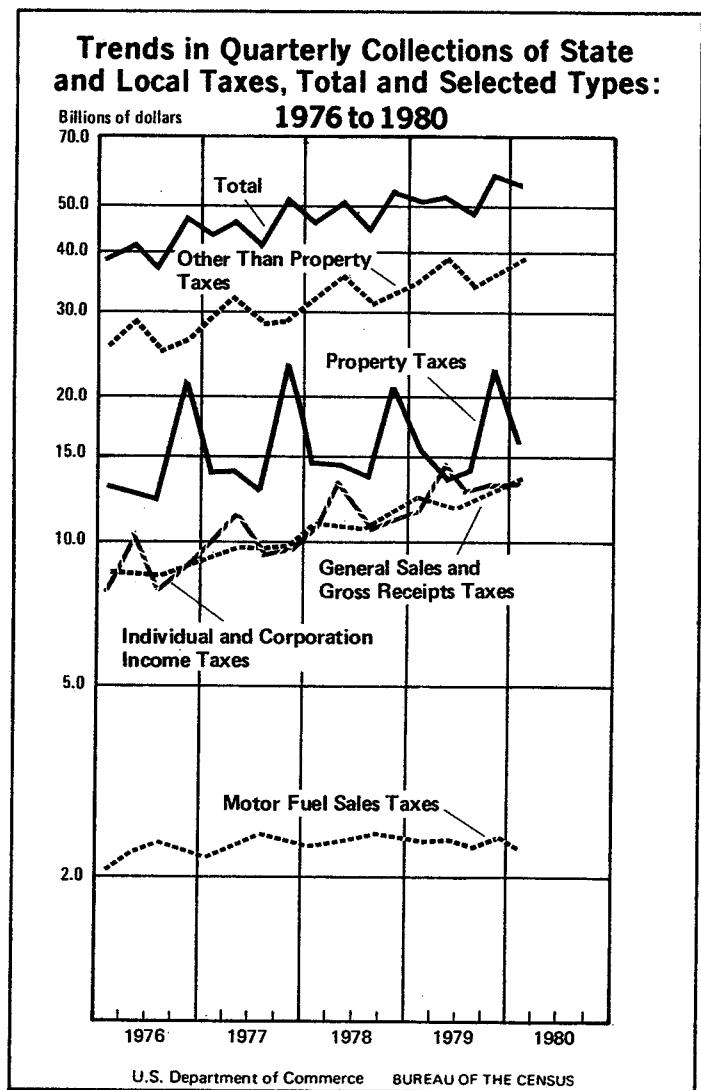
During the first quarter of calendar 1980 collections of State and local taxes amounted to \$56.3 billion. As compared with the corresponding quarter of 1979, this is a rise of \$5.2 billion, or 10.3 percent. Table 1 shows amounts for the current quarter and prior quarters since 1975.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1980	1979	
Total.....	216,364	201,968	7.1
Property.....	66,717	65,547	1.8
Other than property.....	149,647	136,421	9.7
General sales and gross receipts.....	50,647	45,753	10.7
Motor fuel.....	9,871	9,952	-0.8
Tobacco product sales.....	3,856	3,773	2.2
Alcoholic beverage sales.....	2,608	2,502	4.2
Individual income.....	40,256	36,256	11.0
Corporation net income.....	12,895	11,443	12.7
Motor vehicle and operators' licenses.....	5,654	5,445	3.8
All other.....	23,860	21,297	12.0

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changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e. g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹



¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1979 and State Government Finances in 1978. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1977-78.

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Concepts and Terminology

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included as taxes are all receipts from licenses and compulsory fees, those imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes" includes selective sales taxes, death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

Sources of Data and Limitations

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and cer-

tain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective

in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 80 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

Acknowledgment

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

QUARTERLY TAX REPORT

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1980 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1980:												
1ST QUARTER . . .	56 324	35 098	21 226	16 593	13 841	2 386	928	671	10 063	3 330	1 917	6 595
1979:												
4TH QUARTER . . .	59 351	32 131	27 220	23 008	12 762	2 564	956	642	10 323	2 570	1 137	5 389
3D QUARTER . . .	48 475	30 720	17 755	14 028	12 109	2 446	983	619	9 720	2 507	1 061	5 002
2D QUARTER . . .	52 214	35 718	16 496	13 088	11 935	2 475	989	676	10 150	4 488	1 539	6 874
1ST QUARTER . . .	51 059	31 586	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 480
1978:												
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615
3D QUARTER . . .	45 794	28 312	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 804
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398
1ST QUARTER . . .	47 347	28 767	18 580	14 669	10 984	2 277	899	586	7 870	2 987	1 754	5 121
1977:												
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749
1976:												
4TH QUARTER . . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773
3D QUARTER . . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819
2D QUARTER . . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 309	2 769	1 246	5 277
1ST QUARTER . . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072
1975:												
4TH QUARTER . . .	42 088	20 146	21 942	19 435	7 808	2 167	886	548	5 915	1 293	754	3 282
3D QUARTER . . .	33 131	19 288	13 843	11 338	7 272	2 226	913	521	5 529	1 173	874	3 285
2D QUARTER . . .	37 050	23 096	13 954	11 504	7 529	2 101	890	565	6 187	2 508	1 062	4 704
1ST QUARTER . . .	34 726	20 334	14 392	12 013	7 424	1 950	785	521	5 144	1 774	1 579	3 536
12 MONTHS ENDING					*							
MARCH 1980 . . .	216 364	133 667	82 697	66 717	50 647	9 871	3 856	2 608	40 256	12 895	5 654	23 860
DECEMBER 1979 . .	211 099	130 155	80 944	65 546	49 244	9 934	3 820	2 561	38 814	12 858	5 577	22 745
SEPTEMBER 1979 . .	205 606	126 804	78 802	63 912	48 008	9 881	3 806	2 553	37 580	12 429	5 466	21 971
JUNE 1979 . . .	202 925	124 396	78 529	63 859	46 792	10 009	3 771	2 548	36 608	12 094	5 471	21 773
MARCH 1979 . . .	201 968	121 991	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 297
DECEMBER 1978 . .	198 256	119 172	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 938
SEPTEMBER 1978 . .	196 910	116 032	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 560
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	31 435	10 146	5 040	19 360
DECEMBER 1977 . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988
SEPTEMBER 1977 . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618
DECEMBER 1976 . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 235	26 751	8 025	4 752	16 941
SEPTEMBER 1976 . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450
JUNE 1976 . . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916
MARCH 1976 . . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243
DECEMBER 1975 . .	146 995	82 864	64 131	54 290	30 033	8 444	3 474	2 155	22 775	6 748	4 269	14 807
SEPTEMBER 1975 . .	143 415	81 265	62 150	52 440	29 431	8 395	3 430	2 125	22 188	6 723	4 224	14 459
JUNE 1975 . . .	141 375	80 045	61 330	51 792	29 075	8 317	3 355	2 095	21 703	6 759	4 167	14 112
MARCH 1975 . . .	138 611	78 413	60 198	50 860	28 673	8 277	3 339	2 084	20 891	6 418	4 155	13 914

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1977-78. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1980
and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended March			Area	Area population, 1977 ¹	Collections, 12 months ended March		
		1980	1979	Percent change			1980	1979	Percent change
ALABAMA									
JEFFERSON COUNTY	652 700	89.0	84.0	6.0	POLK COUNTY	300 900	118.0	117.6	.3
MOBILE COUNTY	347 100	30.7	30.0	2.3	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 243 200	372.1	358.1	3.9	SEDWICK COUNTY	351 200	128.3	122.9	4.4
PIMA COUNTY	453 900	164.4	158.6	3.7	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	319 600	54.2	56.6	-4.2	JEFFERSON COUNTY	689 100	135.3	134.4	.7
CALIFORNIA²									
ALAMEDA COUNTY	1 095 400	252.5	402.9	-37.3	LOUISIANA				
CONTRA COSTA COUNTY	597 900	214.0	204.3	4.7	EAST BATON ROUGE PARISH	316 300	38.6	32.5	18.8
FRESNO COUNTY	462 500	91.9	157.1	-41.5	JEFFERSON PARISH	407 100	55.8	47.3	18.0
KERN COUNTY	354 300	144.8	168.6	-14.1	ORLEANS PARISH	562 000	87.7	22.5	289.8
LOS ANGELES COUNTY	7 004 400	1 770.8	2 695.4	-33.1	MARYLAND				
MONTEREY COUNTY	271 500	67.7	88.5	-23.5	ANNE ARUNDEL COUNTY	348 800	71.6	63.7	12.4
ORANGE COUNTY	1 755 600	360.2	680.9	-47.1	BALTIMORE CITY	830 500	216.1	209.8	3.0
RIVERSIDE COUNTY	543 000	157.4	188.2	-16.4	BALTIMORE COUNTY	645 700	178.0	160.4	11.0
SACRAMENTO COUNTY	702 800	142.4	182.0	-21.8	MONTGOMERY COUNTY	577 400	297.0	259.3	14.5
SAN BERNARDINO COUNTY	712 500	183.8	235.5	-22.0	PRINCE GEORGES COUNTY	675 500	216.8	209.6	3.4
SAN DIEGO COUNTY	1 623 400	381.4	465.3	-18.0	MASSACHUSETTS				
SAN FRANCISCO COUNTY	665 000	198.0	290.7	-31.9	BRISTOL COUNTY	464 100	192.6	186.9	3.0
SAN JOAQUIN COUNTY	301 800	80.9	98.1	-17.5	ESSEX COUNTY	625 200	342.7	332.3	3.1
SAN MATEO COUNTY	581 200	191.6	235.8	-18.7	HAMPTON COUNTY	460 100	174.3	188.1	-7.3
SANTA BARBARA COUNTY	286 300	74.2	99.4	-25.4	MIDDLESEX COUNTY	1 397 100	826.5	782.4	5.6
SANTA CLARA COUNTY	1 198 900	354.9	433.8	-18.2	NORFOLK COUNTY	619 100	387.1	367.7	5.3
VENTURA COUNTY	452 500	(NA)	(NA)		PLYMOUTH COUNTY	383 700	204.6	206.6	-1.0
COLORADO					SUFFOLK COUNTY	713 600	482.6	479.0	.8
DENVER COUNTY	481 500	184.1	179.8	2.4	WORCESTER COUNTY	648 200	243.1	250.5	-3.0
EL PASO COUNTY	279 700	74.9	68.7	9.0	MICHIGAN				
JEFFERSON COUNTY	324 400	135.5	127.5	6.3	GENESEE COUNTY	445 800	193.7	186.5	3.9
CONNECTICUT					INGHAM COUNTY	268 800	119.3	101.6	17.4
FAIRFIELD COUNTY	801 500	462.4	430.9	7.3	KENT COUNTY	425 900	143.3	126.0	13.7
HARTFORD COUNTY	819 700	391.2	388.2	.8	MACOMB COUNTY	670 600	338.4	321.3	5.3
NEW HAVEN COUNTY	763 000	328.0	321.0	2.2	OAKLAND COUNTY	967 100	567.4	492.2	15.3
DELAWARE					WASHTENAW COUNTY	248 100	166.5	150.2	10.9
NEW CASTLE COUNTY	401 200	81.7	80.3	1.7	WAYNE COUNTY	2 477 900	979.7	926.3	5.8
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	702 000	195.5	185.8	5.2	MINNESOTA				
FLORIDA					HENNEPIN COUNTY	916 500	463.3	452.3	2.4
BROWARD COUNTY	850 800	275.1	273.2	.7	RAMSEY COUNTY	456 600	176.3	175.9	.2
DADE COUNTY	1 466 800	466.5	483.5	-3.5	MISSOURI				
DUVAL COUNTY	564 600	101.7	109.5	-7.1	GENESEE COUNTY				
HILLSBOROUGH COUNTY	581 300	134.5	130.5	3.1	INGHAM COUNTY	268 800	119.3	101.6	17.4
ORANGE COUNTY	409 700	101.3	109.9	-7.8	KENT COUNTY	425 900	143.3	126.0	13.7
PALM BEACH COUNTY	470 200	186.8	180.5	3.5	MACOMB COUNTY	670 600	338.4	321.3	5.3
PINELLAS COUNTY	649 400	135.8	131.5	3.3	OAKLAND COUNTY	967 100	567.4	492.2	15.3
POLK COUNTY	278 300	59.3	58.6	1.2	WASHTENAW COUNTY	248 100	166.5	150.2	10.9
GEORGIA					WAYNE COUNTY	2 477 900	979.7	926.3	5.8
DE KALB COUNTY	453 800	120.7	121.1	-.3	MINNESOTA				
FULTON COUNTY	571 000	275.1	253.8	8.4	MISSOURI				
HAWAII					JACKSON COUNTY	617 900	25.4	24.1	5.4
HONOLULU COUNTY	718 400	144.7	135.5	6.8	ST LOUIS CITY	516 700	301.0	315.6	-4.6
ILLINOIS					ST LOUIS COUNTY	984 700	88.3	84.0	5.1
COOK COUNTY	344 400	2 089.8	1 934.4	8.0	NEBRASKA				
DU PAGE COUNTY	558 000	311.8	281.0	11.0	DOUGLAS COUNTY	415 000	148.4	154.5	-3.9
KANE COUNTY	270 300	100.3	90.3	11.1	NEVADA				
LAKE COUNTY	406 000	227.4	198.1	14.8	CLARK COUNTY	343 400	101.2	117.7	-14.0
ST CLAIR COUNTY	284 000	52.1	49.2	5.9	NEW JERSEY				
WILL COUNTY	298 900	122.3	99.0	23.5	BERGEN COUNTY	870 100	484.1	467.4	3.6
INDIANA					BURLINGTON COUNTY	352 400	132.3	136.3	-2.9
ALLEN COUNTY	286 700	81.2	74.0	9.7	CAMDEN COUNTY	475 300	201.3	193.6	4.0
LAKE COUNTY	545 500	193.1	190.8	1.2	ESSEX COUNTY	872 100	427.3	413.9	3.2
MARION COUNTY	775 300	226.7	222.7	1.8	HUDSON COUNTY	572 900	221.2	245.0	-9.7

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1980
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1977 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1977 ¹	Collections, 12 months ended March		
		1980	1979	Percent change			1980	1979	Percent change
NEW MEXICO									
BERNALILLO COUNTY	364 800	76.0	68.3	11.3	PENNSYLVANIA--CONTINUED				
NEW YORK					LUZERNE COUNTY	343 900	51.5	48.6	6.0
ALBANY COUNTY	286 300	110.9	104.4	6.2	MONTGOMERY COUNTY	633 200	254.6	243.1	4.7
ERIE COUNTY	1 083 000	531.6	527.8	.7	PHILADELPHIA COUNTY	1 817 100	454.0	300.5	51.1
MONROE COUNTY	708 500	301.4	306.5	-1.7	WESTMORELAND COUNTY	381 400	80.7	75.4	7.0
NASSAU COUNTY	1 396 600	1 164.4	1 115.3	4.4	YORK COUNTY	288 800	56.8	55.2	2.9
NEW YORK CITY	7 453 600	2 916.5	3 248.6	-10.2	RHODE ISLAND				
ONEIDA COUNTY	264 700	93.3	91.8	1.6	PROVIDENCE COUNTY	568 300	222.6	208.7	6.7
ONONDAGA COUNTY	475 300	164.0	167.3	-2.0	SOUTH CAROLINA				
SUFFOLK COUNTY	1 278 700	929.8	922.4	.8	CHARLESTON COUNTY	260 200	55.8	51.1	9.2
WESTCHESTER COUNTY	878 100	722.8	686.4	5.3	GREENVILLE COUNTY	267 400	58.8	56.0	5.0
NORTH CAROLINA									
GUILFORD COUNTY	302 900	83.0	72.8	14.0	RICHLAND COUNTY	250 800	58.1	52.8	10.0
MECKLENBURG COUNTY	377 000	119.4	114.0	4.7	TENNESSEE				
WAKE COUNTY	269 500	83.1	65.1	27.6	DAVIDSON COUNTY	454 900	94.3	109.4	-13.8
OHIO					HAMILTON COUNTY	262 600	63.8	66.2	-3.6
CUYAHOGA COUNTY	1 578 500	580.3	554.9	4.6	KNOX COUNTY	295 500	59.8	58.5	2.2
FRANKLIN COUNTY	859 500	266.7	235.7	13.2	SHELBY COUNTY	744 200	179.0	164.8	8.6
HAMILTON COUNTY	879 700	261.7	262.2	-.2	TEXAS				
LORAIN COUNTY	266 400	105.7	97.2	8.7	BEXAR COUNTY	918 900	163.9	161.0	1.8
LUCAS COUNTY	479 700	150.4	157.6	-4.6	DALLAS COUNTY	1 423 600	547.5	514.3	6.5
MAHONING COUNTY	289 600	70.7	61.9	14.2	EL PASO COUNTY	425 200	84.6	77.2	9.6
MONTGOMERY COUNTY	582 700	180.5	173.8	3.9	HARRIS COUNTY	2 044 400	963.0	842.1	14.4
STARK COUNTY	377 200	90.5	81.7	10.8	TARRANT COUNTY	753 400	181.2	177.3	2.2
SUMMIT COUNTY	535 000	164.9	140.7	17.2	TRAVIS COUNTY	375 400	113.7	109.7	3.6
OKLAHOMA									
OKLAHOMA COUNTY	543 800	107.4	96.1	11.8	UTAH				
TULSA COUNTY	422 800	107.7	108.9	-1.1	SALT LAKE COUNTY	524 700	171.8	149.0	15.3
OREGON									
MULTNOMAH COUNTY	549 900	229.8	247.8	-7.3	VIRGINIA				
PENNSYLVANIA									
ALLENTOWN COUNTY	1 501 400	443.5	438.6	1.1	FAIRFAX COUNTY	525 500	268.5	244.8	9.7
BERKS COUNTY	305 900	65.2	61.7	5.7	NORFOLK CITY	276 000	46.1	45.3	1.8
BUCKS COUNTY	468 600	159.5	152.6	4.5	WASHINGTON				
CHESTER COUNTY	296 800	61.2	68.5	-10.7	KING COUNTY	1 153 000	362.2	363.6	-.4
DELAWARE COUNTY	586 400	159.8	163.5	-2.3	PIERCE COUNTY	420 500	108.4	112.5	-3.6
ERIE COUNTY	275 000	73.1	62.2	17.5	SNOHOMISH COUNTY	268 600	73.4	70.5	4.1
LANCASTER COUNTY	345 200	45.8	44.0	4.1	SPokane COUNTY	310 700	76.4	70.4	8.5
LEHIGH COUNTY	265 300	85.0	71.8	18.4	WISCONSIN				

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, Current Population Reports.²California data reflect effects of tax restrictions imposed effective July 1978.³Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1980 and Prior Periods

State	Total tax collections ¹					General sales and gross receipts				
	1st quarter 1980 (thousand dollars)	12-month periods			1st quarter 1980 (thousand dollars)	12-month periods			Year ended March 1980 (thousand dollars)	Percent change from--
		Year ended March 1980 (thousand dollars)	Percent change from--	Year ended Dec. 1979		Year ended March 1979	Year ended March 1980 (thousand dollars)	Percent change from--	Year ended Dec. 1979	Year ended March 1979
UNITED STATES, TOTAL ²	35 097 749	133 666 775	2.6	9.5	11 480 739	42 432 902	2.6	10.1		
ALABAMA	529 185	1 804 824	1.5	7.2	144 865	569 892	1.4	9.0		
ALASKA	245 356	1 126 078	-3.0	52.5	(x)	(x)	(x)	(x)		
ARIZONA	410 500	1 668 124	3.9	14.6	215 449	801 476	4.6	19.9		
ARKANSAS	336 788	1 136 930	8.1	16.1	92 353	369 613	2.6	8.0		
CALIFORNIA	5 190 654	18 528 389	6.9	12.9	1 956 122	6 514 753	7.3	18.1		
COLORADO	334 265	1 520 730	1.5	13.0	136 081	549 784	0.3	12.6		
CONNECTICUT	441 453	1 784 457	1.7	8.3	205 209	796 250	3.1	11.4		
DELAWARE	142 774	517 963	3.6	8.4	(x)	(x)	(x)	(x)		
FLORIDA	1 263 211	4 668 275	2.9	11.0	605 976	2 178 689	4.2	16.1		
GEORGIA	637 716	2 650 721	2.3	11.2	252 656	981 059	3.4	12.3		
HAWAII	254 509	969 608	3.0	15.9	128 062	479 676	2.8	15.9		
IDAHO	124 272	487 752	1.0	8.4	32 657	137 620	1.5	7.6		
ILLINOIS	1 685 408	6 567 112	0.2	6.0	650 632	2 378 934	1.9	9.9		
INDIANA	659 498	2 730 706	-1.9	3.1	370 317	1 315 773	0.2	1.9		
IOWA	551 251	1 627 377	1.1	2.5	115 620	415 133	2.6	1.8		
KANSAS	351 020	1 242 277	1.3	6.6	109 708	417 571	2.4	7.6		
KENTUCKY	594 843	2 152 070	1.2	5.1	160 667	608 993	-2.6	3.5		
LOUISIANA	596 093	2 335 564	2.3	7.7	187 326	723 588	2.2	11.7		
MAINE	152 365	588 715	2.3	6.0	51 196	210 974	2.9	8.1		
MARYLAND	632 104	2 756 435	1.6	7.6	179 311	717 403	0.7	6.6		
MASSACHUSETTS	968 662	3 928 271	3.2	15.3	187 734	739 964	-4.3	8.9		
MICHIGAN	1 431 803	6 087 749	-	7.6	454 629	1 755 330	1.6	8.7		
MINNESOTA	831 656	3 306 845	1.3	9.7	164 453	658 415	3.6	11.9		
MISSISSIPPI	373 516	1 264 623	4.0	9.1	189 523	662 354	6.3	13.9		
MISSOURI	493 611	2 099 254	0.6	8.4	194 681	808 292	0.2	5.4		
MONTANA	108 616	450 776	3.7	17.7	(x)	(x)	(x)	(x)		
NEBRASKA	192 964	793 428	1.0	11.2	70 493	271 674	2.4	10.5		
NEVADA	126 378	473 445	0.8	8.2	46 252	183 817	1.0	13.3		
NEW HAMPSHIRE	64 916	265 807	-2.8	3.2	(x)	(x)	(x)	(x)		
NEW JERSEY	916 850	3 961 866	2.5	10.5	275 684	1 180 233	3.1	9.6		
NEW MEXICO	239 424	904 520	0.9	10.5	101 573	390 956	2.5	8.5		
NEW YORK	3 912 534	12 735 212	4.5	8.9	885 010	2 844 869	3.2	9.9		
NORTH CAROLINA	929 055	3 154 894	3.1	11.5	173 963	688 551	2.2	8.9		
NORTH DAKOTA	105 875	356 361	5.5	6.4	33 636	121 699	4.0	14.6		
OHIO	1 379 401	4 772 010	2.9	8.6	344 239	1 473 520	0.4	4.8		
OKLAHOMA	488 302	1 738 924	5.4	18.5	82 566	307 809	4.8	13.7		
OREGON	290 396	1 463 810	0.4	12.3	(x)	(x)	(x)	(x)		
PENNSYLVANIA	1 558 882	7 113 489	1.8	7.0	522 711	1 990 432	2.0	7.3		
RHODE ISLAND	132 715	564 022	1.9	10.4	43 650	169 577	2.7	9.2		
SOUTH CAROLINA	420 007	1 622 602	1.8	10.6	147 568	567 309	3.0	10.5		
SOUTH DAKOTA	92 999	271 256	7.0	9.3	40 811	142 675	4.5	10.3		
TENNESSEE	489 044	1 894 623	1.2	4.6	241 341	982 237	1.3	6.4		
TEXAS	1 575 903	6 292 468	4.3	12.5	628 782	2 364 545	4.2	11.2		
UTAH	194 815	762 086	2.5	13.2	87 530	318 201	4.4	12.5		
VERMONT	59 736	269 780	-1.4	8.0	10 925	40 257	1.9	8.7		
VIRGINIA	615 477	2 733 292	2.1	9.5	158 859	577 195	3.8	8.3		
WASHINGTON	699 807	2 759 762	-2.4	0.5	402 357	1 492 367	-6.1	-6.7		
WEST VIRGINIA	310 125	1 204 540	1.7	10.3	146 782	592 819	1.1	10.7		
WISCONSIN	868 088	3 175 124	-1.7	-3.5	211 155	790 925	0.5	8.2		
WYOMING	92 927	381 829	-0.5	9.1	39 625	149 699	-1.6	9.0		
EXHIBIT: DISTRICT OF COLUMBIA ²	177 926	869 481	0.1	6.7	49 431	180 149	5.5	11.7		

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, First Quarter of 1980 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1980 (thousand dollars)	12-month periods			1st quarter 1980 (thousand dollars)	12-month periods		
		Year ended March 1980 (thousand dollars)	Percent change from—	Year ended Dec. 1979		Year ended March 1980 (thousand dollars)	Percent change from—	Year ended Dec. 1979
UNITED STATES, TOTAL ²	2 359 157	9 775 216	-0.7	-0.5	895 192	3 713 662	0.7	1.9
ALABAMA	40 559	171 247	-1.2	-4.3	12 446	52 823	0.9	2.3
ALASKA	5 327	23 853	10.1	10.3	9 974	4 399	1.5	-2.4
ARIZONA	30 832	125 537	-0.4	-0.2	9 654	39 158	1.1	4.2
ARKANSAS	32 718	135 374	2.7	4.4	12 240	49 755	1.5	1.8
CALIFORNIA	198 411	859 065	-2.9	-3.7	63 899	277 311	4.1	7.1
COLORADO	29 196	114 251	1.8	1.8	8 469	34 814	0.6	-33.3
CONNECTICUT	37 334	156 175	-1.8	-5.6	17 859	76 061	-	0.9
DELAWARE	6 830	29 745	-0.4	-12.6	2 764	11 854	-0.7	-3.2
FLORIDA	105 658	420 308	-1.1	-1.9	64 242	254 517	1.7	7.5
GEORGIA	62 348	259 324	-0.7	-2.4	18 950	81 417	0.2	5.1
HAWAII	8 496	34 886	-0.9	-1.2	3 258	12 560	0.9	7.5
IDAHO	11 313	55 119	-0.1	0.9	1 836	8 013	-0.1	-0.3
ILLINOIS	96 775	396 384	-0.6	-6.9	46 134	179 969	1.3	-0.3
INDIANA	63 630	259 527	-3.1	-8.0	19 070	81 395	-	-3.6
IOWA	41 075	168 362	0.5	7.0	10 797	46 618	-0.2	-0.1
KANSAS	27 468	124 253	-3.7	-2.5	7 974	32 623	1.9	2.0
KENTUCKY	52 583	191 489	0.9	-4.8	4 916	21 381	-1.4	-2.5
LOUISIANA	43 799	189 874	-1.1	-1.6	14 331	59 952	0.6	0.8
MAINE	11 824	52 972	-1.9	-8.2	5 473	23 974	-0.4	-
MARYLAND	44 081	188 131	-1.9	-4.7	12 391	53 421	0.5	0.5
MASSACHUSETTS	51 564	227 850	1.7	8.5	34 676	142 816	-0.1	-0.1
MICHIGAN	118 564	512 459	-0.9	9.5	38 578	141 155	4.0	0.5
MINNESOTA	44 276	211 366	-1.1	-0.2	20 047	86 319	0.2	0.6
MISSISSIPPI	25 329	127 265	5.2	-	8 101	32 974	0.9	3.4
MISSOURI	46 788	204 549	-5.7	-7.1	14 585	61 693	0.5	1.8
MONTANA	10 972	50 739	-6.3	4.3	2 799	10 921	-1.6	-2.7
NEBRASKA	23 717	103 493	0.5	1.0	5 325	22 298	0.1	-0.8
NEVADA	8 226	34 287	0.2	-1.2	2 921	11 935	-6.4	-5.4
NEW HAMPSHIRE	11 720	47 976	0.5	3.6	5 786	25 705	-0.1	-2.9
NEW JERSEY	72 925	296 448	1.7	-3.2	39 315	171 001	-0.7	1.3
NEW MEXICO	16 779	70 178	-1.5	-2.1	3 123	14 078	-1.4	-0.4
NEW YORK	124 764	474 799	-3.2	-6.1	76 228	352 079	0.5	1.3
NORTH CAROLINA	71 066	301 043	-1.4	-4.8	4 080	18 117	-0.9	-4.9
NORTH DAKOTA	6 059	33 872	-0.4	-4.5	2 089	9 289	0.1	5.1
OHIO	96 306	404 164	-1.9	-2.9	48 988	205 711	-0.2	0.6
OKLAHOMA	31 901	132 918	-0.1	-1.9	17 644	70 187	8.9	36.8
OREGON	20 657	94 875	-1.3	-4.9	6 336	30 211	-8.6	-7.3
PENNSYLVANIA	149 963	560 548	4.1	6.8	60 014	241 309	-3.8	-4.2
RHODE ISLAND	9 278	40 850	-0.7	-3.5	5 574	24 491	-	1.3
SOUTH CAROLINA	42 254	173 231	1.3	1.7	6 533	27 945	0.2	1.0
SOUTH DAKOTA	8 605	40 488	2.2	5.6	2 446	10 340	3.5	12.1
TENNESSEE	55 990	231 641	-1.9	5.6	17 911	73 591	1.2	2.3
TEXAS	129 146	490 306	-0.2	0.4	76 794	317 244	1.4	4.0
UTAH	17 312	71 989	-7.9	0.2	2 415	9 764	6.9	21.9
VERMONT	5 244	22 464	-3.5	-6.4	2 255	9 600	0.9	2.7
VIRGINIA	71 825	276 238	-2.1	-5.5	4 182	17 485	1.1	1.1
WASHINGTON	58 786	262 890	4.3	10.7	18 127	64 413	3.5	2.1
WEST VIRGINIA	24 301	104 706	-0.3	2.8	8 874	36 953	0.3	3.5
WISCONSIN	59 741	176 341	-1.5	-4.1	20 487	86 725	0.1	0.6
WYOMING	14 842	39 367	1.6	1.3	1 302	5 298	2.7	3.9
EXHIBIT: DISTRICT OF COLUMBIA ²	4 862	19 817	-0.3	-8.2	2 647	10 921	-0.7	-4.2

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected States Taxes, First Quarter of 1980 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	1st quarter 1980 (thousand dollars)	12-month periods			1st quarter 1980 (thousand dollars)	12-month periods			1st quarter 1980 (thousand dollars)	12-month periods
		Year ended March 1980 (thousand dollars)	Percent change from--	Year ended Dec. 1979		Year ended March 1979	Year ended March 1980 (thousand dollars)	Percent change from--	Year ended Dec. 1979	Year ended March 1979
UNITED STATES, TOTAL ¹	636 566	2 466 297	2.0	4.2	8 971 192	36 054 928	4.0	11.7		
ALABAMA	20 066	81 842	1.8	1.2	87 812	387 014	2.8	13.0		
ALASKA	1 696	7 432	-1.4	-0.5	24 210	121 392	-2.8	-3.9		
ARIZONA	5 876	22 051	2.0	7.1	61 995	311 235	4.2	22.7		
ARKANSAS	6 059	21 204	6.8	-	110 415	304 530	'21.9	'36.0		
CALIFORNIA	43 879	140 572	10.0	0.6	1 761 283	5 868 387	13.8	14.5		
COLORADO	5 764	24 307	-2.4	8.7	92 260	501 987	3.8	20.9		
CONNECTICUT	6 089	24 337	-0.7	-4.0	17 946	91 604	0.9	16.7		
DELAWARE	993	4 691	2.0	2.4	63 353	232 229	3.7	9.4		
FLORIDA	76 387	280 734	1.7	6.3	(X)	(X)	(X)	(X)		
GEORGIA	22 902	94 350	0.9	5.1	169 973	829 499	3.1	20.5		
HAWAII										
IDAHO	1 349	13 230	-25.7	-34.4	84 992	302 590	5.4	20.2		
ILLINOIS	1 952	7 714	1.6	5.1	39 179	154 287	-1.0	7.4		
INDIANA	21 020	77 429	3.4	1.6	477 168	1 833 150	0.1	7.4		
IOWA	6 474	34 402	1.1	4.8	121 984	594 959	-6.7	0.6		
KANSAS	3 863	17 092	-0.4	8.2	188 235	565 947	-0.8	-0.4		
KENTUCKY	7 527	28 266	7.5	20.7	82 962	312 131	-0.8	5.5		
LOUISIANA	3 687	16 050	-0.1	2.2	128 060	501 836	2.5	12.3		
MAINE	12 173	51 036	1.0	2.5	44 162	251 425	-2.8	9.2		
MARYLAND	5 663	26 750	1.0	4.6	25 726	124 632	1.9	6.4		
MASSACHUSETTS	6 910	29 276	0.8	2.4	234 103	1 079 684	2.9	11.5		
MICHIGAN	18 304	80 732	-1.1	1.0	401 351	1 748 164	1.4	12.0		
MINNESOTA	26 308	88 117	5.6	4.6	341 088	1 926 454	-1.5	4.6		
MISSISSIPPI	13 540	54 098	0.7	1.1	305 781	1 333 998	-0.1	9.5		
MISSOURI	6 769	29 474	0.3	2.5	34 390	182 542	-6.5	-0.6		
MONTANA	5 704	25 260	0.2	0.7	150 097	586 244	2.8	17.2		
NEBRASKA	3 015	13 526	-5.6	-0.2	34 420	138 781	-1.2	1.5		
NEVADA	3 247	12 340	4.8	3.7	40 374	223 546	-5.2	17.0		
NEW HAMPSHIRE	2 350	10 992	1.3	-0.9	(X)	(X)	(X)	(X)		
NEW JERSEY	973	4 568	1.2	2.3	853	9 312	1.5	3.0		
NEW MEXICO	10 632	49 413	-9.6	-18.6	228 736	946 657	2.2	11.5		
NEW YORK	1 894	7 779	4.3	3.1	5 990	69 782	-14.6	49.1		
NORTH CAROLINA	39 741	149 678	0.6	-	1 483 707	5 780 045	7.2	14.3		
NORTH DAKOTA	25 749	103 691	2.4	7.2	271 843	1 141 108	4.8	19.8		
OHIO	1 441	6 349	0.2	-1.3	18 088	48 893	9.6	-29.1		
OKLAHOMA	19 583	75 935	1.7	3.0	259 394	974 007	4.4	12.9		
OREGON	9 123	36 998	0.6	-0.4	88 904	369 397	1.3	12.8		
PENNSYLVANIA	2 379	10 204	3.2	8.0	175 289	874 271	0.2	12.6		
RHODE ISLAND	41 301	126 551	3.3	9.6	431 897	1 663 896	2.8	12.1		
SOUTH CAROLINA	1 527	7 612	0.7	1.7	29 965	162 687	0.3	16.1		
SOUTH DAKOTA	19 156	85 153	0.6	3.3	107 351	464 346	2.4	11.9		
TENNESSEE	2 234	8 446	5.3	8.2	(X)	(X)	(X)	(X)		
TEXAS	12 721	49 165	1.4	4.6	4 785	27 075	1.3	10.8		
UTAH	49 836	193 728	2.5	9.1	(X)	(X)	(X)	(X)		
VERMONT	2 209	5 902	4.8	5.7	60 854	262 752	4.2	19.6		
VIRGINIA	2 944	13 044	-1.8	-5.7	16 313	85 972	-2.4	22.3		
WASHINGTON	20 351	85 846	11.3	42.4	248 735	1 091 281	4.7	18.3		
WEST VIRGINIA	21 993	81 293	1.6	6.0	(X)	(X)	(X)	(X)		
WISCONSIN	1 326	6 177	4.6	12.6	55 349	245 305	5.0	19.4		
WYOMING	8 966	39 941	1.9	-0.5	359 820	1 329 895	-3.6	-9.6		
EXHIBIT: DISTRICT OF COLUMBIA ²	921	1 540	22.0	17.0	(X)	(X)	(X)	(X)		
	2 803	8 768	10.7	4.5	58 780	248 776	2.0	14.2		

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, First Quarter of 1980 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	1st quarter 1980 (thousand dollars)	12-month periods			1st quarter 1980 (thousand dollars)	12-month periods		
		Year ended March 1980 (thousand dollars)	Percent change from--	Year ended Dec. 1979		Year ended Dec. 1979	Percent change from--	Year ended March 1979
UNITED STATES, TOTAL ²	3 330 289	12 894 749	0.3	12.5	1 833 625	5 307 684	1.4	4.0
ALABAMA	36 310	104 677	4.1	17.8	16 432	45 156	-16.3	1.5
ALASKA	118 280	439 549	-10.1	131.7	3 961	11 374	35.6	149.9
ARIZONA	17 565	101 186	1.3	23.0	20 989	61 536	1.7	5.8
ARKANSAS	18 101	86 554	-0.2	3.0	17 212	71 282	8.9	38.2
CALIFORNIA	640 607	2 488 754	0.1	9.7	125 907	424 028	2.7	6.1
COLORADO	15 072	116 541	-2.1	12.4	19 247	53 037	0.6	3.9
CONNECTICUT	61 574	233 776	-1.4	10.2	16 045	77 833	-2.8	-6.2
DELAWARE	4 939	50 548	-0.1	28.4	5 560	24 680	1.4	5.7
FLORIDA	76 728	351 321	1.5	22.0	67 638	260 538	2.2	6.9
GEORGIA	55 366	237 021	-0.4	4.1	23 557	54 564	4.0	3.0
HAWAII.	10 900	47 055	4.4	38.2	4 423	8 456	4.2	15.3
IDAHO	6 465	40 392	3.0	17.0	9 825	39 392	4.1	15.4
ILLINOIS.	92 591	499 709	-2.8	14.1	76 212	339 713	-11.5	-7.8
INDIANA	15 315	199 093	-2.7	45.8	36 908	93 188	-1.1	2.9
IOWA.	27 635	139 810	0.2	-4.4	96 126	134 896	0.9	-1.1
KANSAS.	21 785	145 664	0.8	9.5	36 708	72 691	3.5	2.3
KENTUCKY.	23 057	158 589	-1.9	1.6	27 343	61 945	14.1	17.2
LOUISIANA	22 039	216 404	1.4	-2.8	10 163	53 171	-0.8	-8.1
MAINE	11 499	44 640	2.3	16.7	12 731	29 604	6.4	14.0
MARYLAND.	23 607	161 207	5.3	16.7	45 457	91 188	2.8	3.9
MASSACHUSETTS	178 012	609 578	19.6	19.6	18 114	66 720	-8.3	4.1
MICHIGAN.	226 188	966 581	-1.9	3.2	133 734	250 534	-5.1	-1.8
MINNESOTA	111 256	391 553	0.3	18.4	42 506	138 737	5.2	11.0
MISSISSIPPI	29 896	60 967	8.5	4.9	6 430	29 634	0.3	5.9
MISSOURI.	20 158	143 284	2.7	21.4	40 247	114 016	0.5	0.9
MONTANA	15 378	46 709	32.5	35.5	6 424	23 169	5.4	16.9
NEBRASKA.	16 999	54 923	11.2	14.4	24 008	44 306	12.1	12.8
NEVADA.	(X)	(X)	(X)	(X)	9 854	23 878	4.6	9.2
NEW HAMPSHIRE	17 490	60 190	-5.7	-1.7	6 009	25 980	5.2	11.1
NEW JERSEY.	67 396	460 139	2.5	18.7	98 934	268 778	5.0	9.9
NEW MEXICO.	15 566	44 607	-0.4	11.0	18 652	37 938	-1.4	16.1
NEW YORK.	540 330	1 235 340	-0.9	1.1	96 500	335 809	0.3	3.7
NORTH CAROLINA.	106 446	291 779	1.8	20.7	102 069	137 301	3.0	5.1
NORTH DAKOTA.	6 686	35 204	6.0	37.7	13 936	26 440	1.7	2.9
OHIO.	231 163	507 070	0.4	11.4	58 618	273 987	15.9	18.6
OKLAHOMA.	22 782	95 068	-2.7	10.3	59 785	148 317	0.4	45.4
OREGON.	22 175	181 961	1.3	40.9	28 672	103 785	2.9	-4.8
PENNSYLVANIA.	99 658	848 457	-0.9	-2.1	124 192	324 018	5.1	-2.0
RHODE ISLAND.	15 376	54 972	2.8	5.8	10 171	21 005	6.5	4.4
SOUTH CAROLINA.	58 135	147 922	-0.3	10.3	6 655	31 663	-13.2	-5.7
SOUTH DAKOTA.	554	2 834	0.3	15.2	19 426	24 110	46.7	6.3
TENNESSEE.	51 858	198 611	1.6	9.0	28 100	104 780	1.3	0.8
TEXAS.	(X)	(X)	(X)	(X)	70 766	313 372	3.4	-3.1
UTAH.	5 114	34 287	0.3	7.8	8 799	19 876	1.4	10.7
VERMONT.	4 610	23 450	-5.9	6.1	4 148	20 601	-1.5	3.4
VIRGINIA.	24 018	188 532	-5.3	-2.6	33 456	114 257	-0.1	5.4
WASHINGTON.	(X)	(X)	(X)	(X)	30 421	88 310	-1.1	-2.1
WEST VIRGINIA.	11 430	26 912	6.5	14.9	8 519	49 858	0.5	-0.3
WISCONSIN.	132 180	321 329	-4.1	1.0	40 747	107 641	4.1	2.7
WYOMING.	(X)	(X)	(X)	(X)	11 289	30 592	-1.4	-10.7
EXHIBIT: DISTRICT OF COLUMBIA ²	9 697	70 806	0.6	8.2	8 947	16 075	-11.5	-19.5

- Represents zero or rounds to zero.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Portion of tax is being held in suspense fund pending adjudication.⁵Estimate; actual figures are unavailable.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by new law exempting from tax residents who have paid income tax three times since 1959. New law was made effective retroactive to January 1, 1979.

Corporation net income tax. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1979.

Individual income tax. Effective January 1, 1980, withheld taxes were to be remitted monthly instead of quarterly.

Motor vehicle and operators' license tax. Registration fees increased effective July 1, 1979.

CALIFORNIA

Individual income tax. Tax brackets were indexed and tax credits increased applicable January 1, 1978.

Corporation net income tax. Tax rates increased applicable starting with 1980 fiscal years.

COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

Individual income tax. Credits were allowed for 10 percent of 1979 tax liability and 20 percent of 1980 tax liability.

DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

Individual income tax. Tax rates lowered slightly applicable January 1, 1979.

GEORGIA

General sales and gross receipts tax and motor fuel sales tax. Motor fuels exempted from 3 percent general sales tax, but new 3 percent motor fuels tax levied in addition to regular motor fuels tax of 7.5 cents per gallon effective July 1, 1979.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent effective January 1, 1980.

Corporation net income tax. Tax rate increased from 4.0 to 6.85 percent effective July 1, 1979.

INDIANA

Individual income tax. Rates reduced slightly effective January 1, 1980 and 15 percent credit on 1979 tax liability allowed.

IOWA

Motor fuels sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978 and to 10 cents per gallon effective July 1, 1979.

Individual income tax. Changes affecting collections applicable to the 1979 tax year included increases in deductions and personal exemption credits, and indexing of tax brackets.

KANSAS

Individual income tax. A moratorium on withheld taxes was in effect for the month of November 1979.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MICHIGAN

Motor fuel sales tax. Tax increased from 9 to 11 cents per gallon effective January 1, 1979.

MINNESOTA

Individual income tax. Tax brackets were indexed and various tax credits increased applicable January 1, 1979.

MONTANA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1979.

Individual income tax. Standard deduction and personal income tax exemptions increased applicable January 1, 1979. A moratorium on withheld taxes was in effect for the month of September 1979.

NEBRASKA

Motor fuel sales tax. Tax rate increased from 9.5 to 10.5 cents per gallon effective June 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: January 1, 1978 from 18 to 16 percent; January 1, 1979 to 18 percent; and January 1, 1980 to 17 percent. In addition there was a moratorium on withheld taxes in effect for the month of December 1979.

Corporation net income tax. Tax rates decreased applicable January 1, 1978, increased applicable January 1, 1979 and decreased again applicable January 1, 1980.

NEVADA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1979.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective July 1, 1979.

NEW JERSEY

Corporation net income tax. Tax rate increased from 7.5 to 9.0 percent effective January 1, 1980.

NEW MEXICO

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NORTH DAKOTA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OKLAHOMA

Tobacco product sales tax. Rate increases became effective July 1, 1979.

OREGON

Individual income tax. A credit equal to 9 percent of tax liability was made applicable to income earned in 1978 calendar year.

Corporation net income tax. Tax rates were increased from 7.0 percent to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 4, 1979.

RODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective September 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective May 1, 1979.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

TENNESSEE

Motor fuel sales tax. Base was expanded in recodification effective January 1, 1979.

UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

Tobacco product sales tax. Rate increases became effective July 1, 1979.

VERMONT

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Effective January 1, 1979 rate was reduced from 25 to 23 percent, but was increased again to 25 percent effective January 1, 1980.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 11 to 12 cents per gallon effective July 1, 1979.

APPENDIX—Continued

WEST VIRGINIA

General sales and gross receipts tax. Food products exemption to be phased in over 2 year period, with the rate dropping from 3 to 2 percent on July 1, 1979, to 1 percent on July 1, 1980 and zero on July 1, 1981.

WISCONSIN

Individual income tax. Numerous changes were applicable to 1979 tax year including tax bracket and rate adjustments, and increases in credits and deductions. In addition, there was a moratorium on withheld taxes in effect for the months of May and June 1979.